

Exhibit 21

LAWS
OF THE
STATE OF MISSISSIPPI,

PASSED AT A REGULAR BIENNIAL SESSION

OF THE
LEGISLATURE,

HELD IN THE

CITY OF JACKSON

IN JANUARY AND FEBRUARY, A. D. 1844.

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LAWS
OF THE
STATE OF MISSISSIPPI.

CHAPTER I.

AN ACT to amend and reduce into one the several acts in relation to the revenue of this State, and for other purposes.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That the following taxes on real & personal property, &c shall be assessed and collected within this State, to wit: An *ad valorem* tax of three-tenths of one per cent. on all lands in this State, not excepted by the ordinance admitting this State into the Union, or specially exempted by provisions of this act—on all money loaned at interest by individuals, or employed by them in the purchase of notes, bonds, checks, bills of credit of any description whatever, as security for money advanced—on all goods, wares, and merchandize sold by any regular merchant—on all bank stock, subscribed for in any incorporated bank in this State, which shall not have paid a bonus for its charter, or been exempted by the provisions thereof, (except stock subscribed for and owned by the State, or some incorporated literary or charitable in-

stitution;) a *ad valorem* tax of two and one-half Rate of taxation, per cent. on all merchandize sold by an auctioneer or transient vender of goods; an *ad valorem* tax of one per cent. on each pleasure carriage, watch, and clock, (except such as are kept for sale by merchants or artisans.) A tax of ten dollars on each nine or ten pin alley, or any alley of the same kind kept for public play; a tax of fifty dollars per annum on each theatre and each race track, and one dollar on each and every Bowie knife; a tax of one cent on each head of cattle over the number of twenty owned by any one individual; a poll tax of fifty cents on every free white male between the ages of twenty-one and fifty years; a tax of one dollar and a half on each and every free colored male between the age of twenty-one and fifty years; and of seventy-five cents on each and every slave under sixty and over five years of age; and on each slave under the age of five years, twenty-five cents; an *ad valorem* tax of two per cent. on all gold or silver above the amount of fifty dollars, manufactured otherwise than into coin, except jewelry worn about the person, and such as is kept for sale by merchants or artisans; an *ad valorem* tax of three-tenths of one per cent. on each piano; an *ad valorem* tax of one per cent. on each race, saddle or carriage horse, and each horse kept by livery stable keepers for hire; an *ad valorem* tax of one-fourth of one per cent. on all public toll ferries, bridges, and turnpikes; a tax of two dollars on each duelling or pocket pistol, except such as are kept for sale by merchants or artizans, or kept for use by military companies; for each stallion or jack-ass, for whose services as such money or other val-

able thing is received, a sum equal to the price of one mare, to be demanded and collected at any time during the season by the assessor, who shall pay over the same to the tax collector.

SEC. 2. *Be it further enacted*, That all lands appropriated to the use of any incorporated college, or other seminary of learning, or occupied by any church or by any school-house, court-house or jail, or appropriated to the use of any poor-house, or house of correction, or belonging to any public library, or incorporated charitable institution, shall be exempted from taxation.

SEC. 3. *Be it further enacted*, That the fiscal year shall commence on the first day of March, and all taxable property brought into this State, or acquired by any individual before the commencement of the fiscal year, shall be taxed for the succeeding year.

SEC. 4. *Be it further enacted*, That between the first day of March, and the first day of July, in each and every year, the tax assessors shall assess all the polls, and all the personal property subject to taxation in their respective counties; they shall each prepare an assessment roll, in which he shall set down, in separate columns, the names of all the taxable inhabitants of the county, and each item of taxation, whether taxed *ad valorem* or otherwise.

SEC. 5. *Be it further enacted*, That within the time specified in the fourth section of this act, it shall be the duty of the assessor of each county of this State to call upon each taxable inhabitant of his county for a list of his or her taxable property, either in person, or by leaving a written notice at his or her usual place of residence; and it shall be the duty of each taxable inhabitant within said time to make out

and deliver to the assessor a list of his or her taxable property, specifying all the articles which he or she may possess as taxable property under the first section of this act; also, including all the taxes which he or she are liable to pay according to the provisions of the said first section of this act; which list shall be verified on oath, which oath the assessor is hereby authorized and required to administer as follows: "You do solemnly swear (or affirm,) that the list of property with its value, as now rendered, is a just and true account of all the property you are required to render as subject to taxation on the first day of March last, in your own right, or that of any other person either as husband, parent, trustee, agent, guardian, executor or administrator—so help you God;" and if any tax payer shall neglect or refuse to deliver to the assessor such list as he is herein required, then the assessor shall himself make out such

To make out list & affix valuation in certain cases.
list, and such person so refusing or neglecting to render such list, shall pay double taxes for his refusal or neglect; and if any assessor shall be of opinion

that any property under the provisions of this act subject to an *ad valorem* taxation, or if the owner of the property be a non-resident of this State, such assessor shall put a fair valuation on such property; and if any person shall feel himself, herself, or themselves aggrieved by the valuation of such assessor, they may refer the matter of valuation to the board of police of the proper county for adjustment, and it shall be the duty of board of police of the proper county to which such valuation shall be referred, to settle and place a fair and just valuation on such property, which shall be final.

SEC. 6. *Be it further enacted*, That every person shall be assessed in the county in which he resides at the time of assessment, for each and every article and item of taxation which he or she is liable to pay under the provisions of the first section of this act; and when the line between two counties divides a tract of land, it shall, if occupied, be assessed in the county in which the occupant resides; if unoccupied, each part shall be assessed in the county in which the same may lie; and all personal property owned by any person in any county other than that of his or her residence, shall be assessed in the county in which the same is situated; and if he or she have an agent in such county, the list thereof may be rendered by such agent; but if there be no agent of such in the county, the assessment list shall be made by the assessor.

SEC. 7. *Be it further enacted*, That all incorporated banking companies, liable to taxation on their capital stock, shall be assessed in the county where the principal office or place of transacting business is situated; but if they have no principal place or office for transacting business, then in the county or counties where the business of such company shall be conducted or carried on.

SEC. 8. *Be it further enacted*, That each assessor shall complete and certify the assessment roll of his county, on or before the first day of July of every year, and shall make three fair copies thereof, one of which he shall deliver to the tax collector, one he shall deposit in the office of the county treasurer, and the other he shall deposit in the office of the Auditor of Public Accounts, on or before the first day of September following.

In case
of neglect
by asses-
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tor to
make as-
sessment.

SEC. 9. *Be it further enacted,* That if any assessor shall neglect or refuse to assess any persons or property liable to taxation, in his county, during his term of office, he shall certify to the collector the amount of tax which should have been assessed upon such person or property, and it shall be the duty of the collector to assess such person and property, and shall also assess such other persons and property as he shall find unassessed by the assessor, and make a return of the same to the board of police; and it shall be the duty of the clerk of the board of police to make out a list of such additional assessment, and transmit the same to the Auditor of Public Accounts, by the twentieth day of February, in each and every year, under the penalty of one hundred dollars, to be sued for and recovered by the district attorney for the use of the State; and the probate clerks, for such services, shall be allowed a fair compensation at the discretion of the board.

Compens-
ation of
assessor.

Penalty
for false
statement,
default or
malfeas-
ance.

SEC. 10. *Be it further enacted,* That each and every assessor shall be entitled, in a settlement of his account with the Auditor of Public Accounts, to receive a compensation for his services of five per cent, upon the amount of his assessment roll for the use of the State: *Provided*, the same shall not exceed four hundred dollars, nor be less than one hundred dollars.

SEC. 11. *Be it further enacted,* That if any assessor shall wilfully make or certify to a false assessment roll, or shall wilfully neglect or refuse to perform any of the duties required of him by this act, he shall forfeit and pay the sum of one thousand dollars, to be recovered on his bond, for the use of the State or county, as either may be affected by such malfeasance, and shall be imprisoned for the term of six months in the common jail of the county; and it

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shall be the duty of the Board of Police in each and every county in the State, upon the discovery of such default or malfeasance on the part of the assessor, to put his bond in suit for the use of the county, and to certify, under the seal of the court, such malfeasance to the Auditor of Public Accounts, who shall immediately put his bond in suit for the use of the State, should the State be affected by such neglect or malfeasance.

SEC. 12. *Be it further enacted,* That the office of assessor and collector shall not be held by the same individual, but the qualified electors of each county shall, at each regular general election, elect an assessor of taxes, who shall hold his office for the term of two years, unless sooner removed, or his successor is duly qualified, according to law, and such assessor before he enters upon the discharge of the duties of his office, shall take and subscribe an oath, which shall be filed in the office of the clerk of the board of police faithfully to discharge the duties of his office to the best of his skill and abilities, during his continuance in office, and shall enter into bond with two or more good and sufficient securities, to be approved by the president of the board of police, payable to the Governor of the State, and his successors in office, in the penal sum of ten thousand dollars, conditioned that he will truly and faithfully execute and perform all the duties required by law to be performed by him during his continuance in office; which bond shall be filed for record, in the office of the clerk of the board of police, by the president of the board, and shall be recorded and transmitted to the Auditor of Public Accounts within ten days after

Assessor
to give
bond.

its execution, by the clerk of the board of police, under a penalty of one hundred dollars, to be recovered by motion made by the district attorney, founded on the certificate of the Auditor, and paid into the treasury of the State; which said bond shall be put in suit for any breach thereof affecting the assessment of taxes, for the use of the county or State, and shall not be void on the first recovery, but may be put in suit from time to time, until the whole penalty is exhausted.

Classification of lands. **SEC. 13.** *Be it further enacted,* That hereafter all lands subject to taxation in this State, shall be classified according to the following classification, to-wit: The counties of Wilkinson, Adams, Jefferson, Clai-borne, Warren, Washington, Bolivar, Coahoma, Tu-nica, Desoto, Panola, Tallahatchie, Carroll, Holmes, Madison, Linds, Noxubee, Lowndes, Yazoo, Issaque-na, and Sun-flower shall constitute the first; the counties of Marshall, Tippah, Poniatoc, Lafayette, Monroe, Yalobusha, Chickasaw, Oktibbsha, Choctaw, Attala, Kemper, Lauderdale, Amite, Franklin, Copi-ah, and Rankin, shall constitute the second class; the counties of Tishomingo, Itawamba, Clark, Ne-shoba, Leake, Scott, Winston, Jasper, Smith, New-ton, Simpson, Lawrence, Covington, Jones, Wayne, Greene, Perry, Pike, Hancock, Jackson, Harrison, and Marion, shall constitute the third district.

Value of different classes. **SEC. 14.** *Be it further enacted,* That the first quality of lands in class number one, shall be, and the same is hereby rated at twenty dollars per acre; the second quality at twelve dollars per acre; the third quality at seven dollars per acre; the fourth quality at three dollars per acre; the fifth quality at one

dollar per acre;—the first quality of lands in class number two at twelve dollars per acre; the second quality at seven dollars per acre; the third quality at three dollars per acre; the fourth quality at one dollar and twenty-five cents per acre; and the fifth quality at seventy-five cents per acre: the first quality of lands in class number three at seven dollars per acre; the second quality at four dollars per acre; the third quality at two dollars per acre; the fourth quality at one dollar per acre; and the fifth quality at fifty cents per acre.

SEC. 15. *Be it further enacted*, That the Board of Police in the several counties, are hereby required, once in every five years, dating from the appointment of commissioners, under the act of one thousand eight hundred and forty two, to appoint one honest and discreet citizen of their county, who, being duly sworn by some person authorized to administer oaths, shall, between the first day of March and the first day of July, in the year of his appointment, determine the quality of all the lands in their several counties, according to the principles of this act; and such classification, so made, shall be returned into the office of the clerk of the Probate Court of such county.

SEC. 16. *Be it further enacted*, That each of the said commissioners, before entering into the discharge of the duties of said office, shall enter into bond, with two or more sufficient securities, to be approved by the Judge of Probates of the proper county, payable to the governor of the State, and his successors in office, in the penal sum of five thousand dollars, conditioned that he will faithfully and impartially

execute and perform all the duties required by this act, to be performed by him during his continuance in office, which bond shall be recorded in the office of the clerk of the Probate Court, within ten days after the execution thereof, and may be put in suit for any breach thereof, for the use of the county or State, and shall not be void on the first recovery, but may be put in suit, from time to time, until the whole penalty is exhausted.

^{Penalty for false returns, etc.} SEC. 17. *Be it further enacted*, That if any commissioner, appointed as aforesaid, shall wilfully make and certify a false return, or shall knowingly omit to determine the quality of lands of any person or persons, or body corporate, within said county, subject to taxation, or shall fail or refuse to execute and perform any of the duties required by this act to be performed by him, such commissioner shall forfeit and pay the sum of one thousand dollars for each offence, to be recovered by execution of debt upon his bond, and shall moreover be liable to indictment or presentment, and upon conviction thereof, shall be imprisoned at the discretion of the court, not exceeding three months.

^{Of lands near navigation.} SEC. 18. *Be it further enacted*, That in determining the quality of the lands in the different classes, the said commissioner shall take into consideration the improvements on said land, and their proximity to navigation; *Provided*, that nothing contained in the preceding sections of this act shall apply to lands within any cities, or lands within four miles of the same, nor lands within towns and villages, whether corporate or not, or within one mile of the same.

SEC. 19. *Be it further enacted*, That in addition

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to the duties herein before required of said commissioners, they shall value all lands and improvements thereon, in said cities, or within four miles of the same, and all lands within towns and villages, whether corporate or not, or within one mile of the same, according to the best of their skill and judgment.

SEC. 20. *Be it further enacted*, That the school lands known as the sixteenth sections of land in the State, which shall hereafter be leased out for a term of years or more, shall be subject to taxation, during the continuance of the lease, in the same manner and proportion as other lands; *Provided*, in case of the sale of such leased lands, or any part or parcel thereof for taxes, the title of lessee or his assignee or assignees, only shall be conveyed.

SEC. 21. *Be it further enacted*, That if the owner or owners of any lands, shall consider himself or herself or themselves aggrieved by the determination of said commissioner, he, she, or they may appeal to the Board of Police within ten days after the return of the commissioner as aforesaid, who shall proceed to determine the same at their next meeting thereafter, which decision shall be final; and it shall be the duty of the Board of Police to hold a meeting on the first day of July next, after the appointment of the commissioners under this act, for the purpose of receiving and examining the returns of said commissioners; and it shall further be the duty of the said Board of Police to hold a meeting, on application made to the president of said board on the first Monday of August next ensuing, for the purpose of hearing and determining all appeals taken from said commissioners, as aforesaid.

In case of failure of comm'r. SEC. 22. *Be it further enacted*, That if any commissioner appointed as aforesaid, shall fail or neglect, from any cause, to perform the duties required of him by this act, it shall be the duty of the members of board of police respectively, to perform the duties of said commissioners within their police district, and shall receive the like compensation.

Clerk to furnish eo. SEC. 23. *Be it further enacted*, That it shall be the duty of the clerk of the Probate Court to make

turns. out two certified copies of the return of said commissioner, one of which shall be delivered to the tax collector of the county, and the other to be forwarded to the Auditor of Public Accounts; and it shall be the duty of the several boards of police of this State, who have not already furnished maps of their respective counties, from the different land offices, to do so, as soon as practicable after the passage of this act, and may levy a special tax for the purpose of paying for the same.

Compensation of comm'rs.

SEC. 24. *Be it further enacted*, That the said commissioner shall receive for his services the sum of three dollars per day, while actually engaged therein, to be paid out of the state treasury, and the Auditor of Public Accounts, upon the certificate of the Board of Police, under the seal of the court that services have been performed, in conformity with this act, is hereby authorized, after the return of the certified copies of commissioners to his office, to issue his warrant upon the treasury for the same.

Personal examination of lands.

SEC. 25. *Be it further enacted*, That in order to determine the quality to which lands may belong, said commissioners shall, if practicable, make a personal examination of the same; and if not practica-

ble, it shall be their duty diligently to enquire and to ascertain, from the best sources of information within their power, the character and reputation of such land.

SEC. 26. *Be it further enacted*, That when any lands shall be sold for state and county taxes, the owner or owners thereof may redeem the same within two years, by paying the purchaser or purchasers the sum of money paid by him, her or them, for the taxes and costs of sale, with fifty per cent upon the said sum of taxes and cost, if redeemed within twelve months, and if not within twelve months, one hundred per cent: and any deed of conveyance for land sold for taxes may be filed for safe keeping in the clerk's office of the Court of Probates of the proper county, but shall not be recorded until after the expiration of two years after the day of such sale.

SEC. 27. *Be it further enacted*, That hereafter it shall be lawful for the tax collector to distrain and advertise real estate for the taxes due thereon, from and after the first day of January in each and every year; and in case of sale of real estate, he shall give thirty day's notice, and of personal property ten days in like manner, and upon like notice as now required by law upon sales of real estate and personal property, made by sheriffs upon execution.

SEC. 28. *Be it further enacted*, That all tax collectors' deeds hereafter made in this State, shall be in the form, substance and effect, as follows: I, A. B., tax collector of the county of ——, have this day, according to law, sold the following tract of land, to-wit: (here describe the land) as the property of C. D., for the taxes due thereon, for the year ——

to-wit : the sum of ——, when E. F. being the best bidder, at the sum of ——; I therefore sell and convey said land to E. F., his heirs, &c. forever. Given under my hand and seal this — day — of — (Seal.) Tax Collector—which deed shall be *prima facie* evidence that the tax collector performed all things required by law of him, before selling the same, and that he was authorized by law to sell the same, for taxes; and said deed shall not be impeached, unless for some neglect or fraud directly charged and proved.

*Of Asses-
sor's per
centage.* SEC. 29. *Be it further enacted,* That the assessor of taxes in the several counties in this State shall not be allowed the per centage on the assessment of land after the passage of this act; except on such land as may not have been classified by the commissioner appointed under the 15th section of this act—which lands, if any, said assessors are hereby authorized and required to assess as heretofore.

*Of clas-
sification
of lands.* SEC. 30. *Be it further enacted,* That this act shall be so construed that the commissioners in classifying the lands in the several classes in this act mentioned, shall make such classification in reference to the quality of land in each county of the class; *Provi-
ded, however,* that commissioners in the several coun-
ties in this State, shall, if there be any land within their respective counties, equal in value per acre to the ratio fixed for the first quality of lands, to assess them, and this shall be the standard by which to fix the relative value of other lands in the county; and if there are no lands within the limits of their respec-
tive counties of value per acre, equal to the rate of the first quality of the class to which such county

may be situated, the fifth quality of said class shall be the standard by which to determine the relative value of the lands within the county.

SEC. 31. *Be it further enacted*, That all the duties required by law of the tax collector, shall be performed by the sheriffs of the several counties, who shall receive for their services three per cent. on the amount by them collected, and shall be liable for a failure or neglect of any duty required by law, or for embezzlement or conversion to their own use, of any state or county taxes, to any amount, to the same penalties now prescribed by law against tax collectors; and besides the bond now required by law, the sheriff shall give another bond for collection of taxes, in the same penalty, and conditioned in manner now prescribed by law for bonds of tax collectors.

SEC. 32. *Be it further enacted*, That for any failure on the part of the Board of Police to discharge the duties required by this act, or an act supplementary to an act to provide for the revenue of this State, approved February 6th, 1841, which failure the clerk of Probate is hereby required to report to the Auditor, each member of said board, in each and every county of this State, shall be subject to a fine of one hundred dollars, to be recovered on motion of the district attorney, whose duty it shall be to institute and prosecute said motion on the certificate of the Auditor of Public Accounts of such failure or neglect of duty—which said fine may be paid into the treasury of the State by the sheriff, collecting the same upon the warrant of the auditor of public accounts; *Provided*, the district attorney be allowed to retain a commission of twenty-five per cent of all sums received on such motion.

Compensation cl'k
Probate. *Sec. 33. Be it further enacted,* That for each and every return of the classification and assessment of land required by this act, or the revenue laws of this State, to be made and certified by the Probate clerks of the several counties in this State, to the Auditor of Public Accounts, a compensation not exceeding fifty dollars, at the discretion of the several Boards of Police, shall be allowed said clerk, to be paid out of the county treasury.

Duty of
sh'ff to ad-
vertise. *Sec. 34. Be it further enacted,* That it shall be the duty of the sheriffs of the several counties in this state, and they are hereby required, to advertise, by posting up in three public places in each and every police district in each county, that he will attend, on three days, between the first day of November and the first day of January, to be named in said advertisement, at each muster ground in each and every police district; and in case there is no muster ground in each such district, at some central point in such district for the purpose of collecting and receiving the amount due by each tax payer within each district, both for state and county taxes; and it shall be the duty of each tax payer within such police district, to attend the time and place mentioned in said advertisement, and pay over to the sheriff the amount of his or her tax, both state and county; and in case any such tax payer shall fail to attend, either personally or by agent, and pay over to the sheriff the amount of his or her tax, both state and county, then the sheriff shall be authorized in case of and is hereby required, to distrain and collect double failure to
pay taxes. taxes from such defaulting tax payer—which distress and sale shall be in the manner prescribed by law.

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SEC. 35. *Be it further enacted,* That if any Sheriff refuse or neglect to execute bond conditioned for the faithful performance of tax collector, as required by this act, he shall forfeit and pay for such refusal or neglect the sum of five thousand dollars, one-half for the use of the State, and the other half for the use of the county of which he is tax collector; and the Auditor of Public Accounts, on the certificate of the probate clerk that such failure has occurred, is hereby authorized and required to institute suit against any sheriff who shall fail to execute bond as aforesaid, as soon as he shall be informed of his default.

SEC. 36. *Be it further enacted,* That the board of police in each county shall assemble at the court-house thereof on the second Monday of February in each and every year, for the purpose of examining the accounts of insolvencies and delinquencies which may be reported by the tax collector; and it shall be the duty of the tax collector to report to the said board all insolvencies and delinquencies which have occurred in the county affecting the collecting of taxes as specified in the assessment roll, and the amount rendered unavailable thereby; and the said board shall allow to said collector such amount of insolvencies and delinquencies reported as they may be satisfied have not occurred by the laches or neglect of the collector, and no more; and every such allowance shall be certified and transmitted as is required in relation to corrections of assessment roll, and shall be passed to the credit of the collector in his settlement with the Auditor of Public Accounts, and county treasurer. It shall also be the duty of said

board of police, after allowing the list of insolvencies as herein specified, to require their clerk to post up at the door of the court-house of the county a certified copy of said list; and for failure to post said list, the said clerk shall be liable, on proof of the same, to be fined by said court at its next meeting, in a sum not less than fifty nor more than one hundred dollars, to be collected by the sheriff, and paid, one-half into the State treasury, and the other half into the county treasury.

Duty of President of board of police of any county should fail to meet at the time required by this act, they shall be convened by board to meet. SEC. 37. *Be it further enacted,* That if the board of police of any county should fail to meet at the time required by this act, they shall be convened by the president thereof for the purpose of discharging the duties herein required; and if, from any cause, no meeting of the board of police should be held in any county for the purposes herein before specified, the tax collector of such county shall, within ten days, present his list of delinquencies to the president of the board of police in vacation, who shall, in ten days, examine the same, and make such allowance as to him may appear right and proper, and certify the same under his hand and seal officially.

Taxes preferred to executions, &c SEC. 38. *Be it further enacted,* That all taxes imposed by the provisions of this act, shall be preferred to all payments, executions, incumbrances, and liens, of any description whatever, and shall be, from the first day of March, in each and every year, a lien on all the real estate of the person assessed, situate and being in the county in which the assessment is made.

Taxes, when due. SEC. 39. *Be it further enacted,* That the taxes of each year shall be due from and after the assessment roll is corrected, as herein before provided for;

but the sheriff or tax collector shall not enforce collection by distress and sale, except between the first day of January and the first day of March, as herein before provided—(see time of advertisement, &c.)

SEC. 40. *Be it further enacted*, That if the property distrained sell for more than the amount of taxes due, the surplus, after paying all charges for collection, shall be refunded to the person for the payment of whose taxes the distress and sale shall have been made.

SEC. 41. *Be it further enacted*, That when any person who shall have been assessed in any one county, shall remove to another, it shall be the duty of the collector of the county from which he shall have removed, to certify his assessment to the collector of the county of his residence, whose duty it shall be to collect the same, and make return thereof to the collector from whom he received the assessment.

SEC. 42. *Be it further enacted*, That when any collector shall have reported any insolvents or delinquents, he shall nevertheless, if practicable, collect the taxes due from such persons as have been reported insolvent and delinquent, and make return thereof to the Auditor of Public Accounts, and the county treasurer shall transmit to the collectors of the several counties, immediately after the first Monday in April, in each and every year, a list of such insolvents and delinquents, and the sum due from each.

SEC. 43. *Be it further enacted*, That the term of office of each collector shall expire as soon after the general biennial election in November, as his successor is duly qualified, and each tax collector, in going out of office, shall deposit all books, papers, as-

essment rolls, &c. in the office of the clerk of probates, who shall give his receipt for the same, and deliver them over to the successor of such collector, so soon as he shall be duly qualified to collect the taxes, and in no case shall any tax collector collect arrearages, but such arrearages shall be collected by his successor, and accounted for according to law.

Kind of money receivable for taxes. SEC. 44. *Be it further enacted,* That each tax collector shall receive, in payment of taxes due the State, all coin made current by the constitution and laws of the United States, all endorsed grand jury certificates, all warrants drawn by the Auditor of Public Accounts on the Treasurer of the State, except as were funded under an act of the legislature of Mississippi, approved February 6, 1841, and not yet due; and in payment of taxes due the county, in addition to current coin, all claims on the county treasury, which have been audited and allowed according to law.

Money collected, when to be paid. SEC. 45. *Be it further enacted,* That it shall be the duty of each tax collector to pay over the money collected by him for the use of the State, into the State treasury, on or before the first day of March in each and every year; and on or before the same day in each and every year, to pay into the county treasury the money collected for the use thereof.

Collector to execute bond. SEC. 46. *Be it further enacted,* That each and every tax collector of this State, before he enters upon the duties of his office, shall execute a bond, with two or more sufficient securities, to be approved by the Judge of Probates of his county, payable to the Governor of the State, and his successors in office, conditioned that he will well, and truly, and faithfully

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ly collect, and safely keep, until bound by law to pay the same over, all the taxes assessed in his county for State and county purposes; that he will pay into the treasuries of the State and county, the sum of money collected by him, and to which said treasuries shall be respectively entitled, according to the requisitions of law, and he will, in all things, truly and faithfully execute and perform the duties of tax collector of the county, to the best of his skill and ability, so long as he shall continue in office; which bond shall be of the penalty of the full amount, with ten per cent. thereon, of the assessment roll of the county, for State and county purposes, and which bond shall create a lien, in the nature of a mortgage from the date thereof, on all the property, both personal and real, of said tax collector, and shall be recorded in the office of the clerk of the board of police, and be by him transmitted to the Auditor of Public Accounts, to be filed in his office within ten days after it shall have been approved; and said bond may be put in suit for any breach of the conditions thereof affecting the moneys of either the State or county, and shall not become void on the first recovery, but may be proceeded on from time to time, for each and every breach, until the whole penalty is exhausted.

SEC. 47. *Be it further enacted*, That in addition to the bond required by the foregoing sections, each tax collector shall, before he enters upon the duties of his office, make and subscribe an affidavit that he will well and truly and faithfully execute and perform all the duties of tax collector, to the best of his skill and ability, so long as he shall continue in office, which affidavit shall be endorsed on his bond.

One dollar allowed for each conveyance of land sold for taxes, which shall be charged on the land, and paid from the proceeds of sale.

Duty of Auditor when tax collector fails to pay. SEC. 48. *Be it further enacted*, That the tax collector shall be entitled to one dollar for each conveyance of land sold for taxes, which shall be charged on the land, and paid from the proceeds of sale.

SEC. 49. *Be it further enacted*, That if any tax collector shall fail to pay into the State treasury the amount of taxes due from his county for the use of the State, on or before the day when the same is required to be paid by the provisions of this act, the Auditor of Public Accounts shall, in sixty days, certify to the Attorney General, or to the District Attorney for the proper district, the amount due from such collector, and for which he is in default, and the Attorney General, or the proper District Attorney shall immediately institute proceedings against such defaulting collector, and his sureties, their executors or administrators, by action on the bond of the said collector, or by notification under his hand in the name of the State, directed to the party or parties intended to be held liable, specifying the amount demanded, and that judgment will be required at the term of the court to which the said notification shall be made returnable.

Coroners to send notification. SEC. 50. *Be it further enacted*, That the notification required by the preceding section shall be served by the coroners of the county or counties in which the parties to whom it is directed shall reside, by serving them with a copy thereof in person, or by leaving the same at his or her usual place of residence, at least twenty days before the meeting of the court to which the same is returnable; and on the return of such notification, duly served according to the provisions of this section, the District Attorney,

or Attorney General, may move the said court for judgment thereon for the amount certified by the Auditor to be due, and so unpaid; and it shall be the duty of the court to render judgment for the sum found to be due, after deducting any assets to which said collector may be entitled: *Provided*, That in all cases in which proceedings may be instituted by motion against any tax collector or his sureties, or their executors or administrators, the defendants shall be entitled to a trial by jury if they demand it. *Provided, however*, That in all cases where the sheriff is party interested, the process shall be served as in other cases where the sheriff is a party.

SEC. 51. *Be it further enacted*, That if any tax collector shall fail to pay into the county treasury the amount of taxes due by the said county, for the use of the county, on or before the day required by the provisions of this act, it shall be the duty of the county treasurer to certify to the district attorney of the district in which said county is, the amount of taxes due by such defaulting collector; and it shall be the duty of the district attorney immediately to institute proceedings in the name of the county against such collector and his sureties, or their representatives, in the same manner as is provided for proceedings against defaulters to the State; and all suits brought against assessors and collectors of taxes, in favor of the State or any county, shall have precedence in trial of all civil business on the docket of the court, whenever the Attorney General or District Attorney shall desire to take up and dispose of the same; and for every judgment recovered by the Attorney General or District Attorney against an As-

When
collector
fails to
pay over
county
taxes.

sessor, Collector, or his sureties, or their representatives, he shall be entitled to a fee of twenty dollars, to be taxed against the defendant or defendants in the bill of costs.

Clerk to SEC. 52. *Be it further enacted,* That it shall be the duty of the clerk of the court in which any judgment shall be rendered against any assessor or collector of taxes, or his sureties, or his or her representatives, to endorse on the execution that no security of any kind is to be taken, and the coroner shall be governed accordingly; and it shall be the duty of the sheriff of each county to pay to the State and county treasurers respectively, all moneys collected by him under the provisions of this act.

Auditor SEC. 53. *Be it further enacted,* That it shall be the duty of the Auditor of Public Accounts, within thirty days after the day on which tax collectors are required by this act, to make returns of the taxes of their counties respectively, for the use of the State, to furnish to the Governor a certified list of all the defaulting tax collectors, together with the amount of defalcations of each: and the Governor shall have power to remove from office any such defaulting tax collector, and appoint a suitable person to fill the vacancy occasioned thereby.

Embezzle SEC. 54. *Be it further enacted,* That if any tax collector shall embezzle, or appropriate to his own use, any money collected by him, for the use of the State or County, he shall be deemed guilty of a high misdemeanor in office, and shall, on conviction thereof, be fined one thousand dollars, and be imprisoned not less than six, nor more than twelve months, and

shall forever thereafter, be incapable of holding any office of trust or profit in the State.

SEC. 55. *Be it further enacted,* That every sale of land shall be made at the door of the court house of the county in which it is situated, between the hours of eleven o'clock, A. M., and three o'clock, P. M.; and in making such sales the collector shall not sell, in any one lot, more than one-eighth of a section; but if one lot will not sell for the amount of taxes due, and the cost and charges that shall have accrued, as many lots of that quality may be sold as will be sufficient to defray the amount due; and the collector may adjourn any such sale from day to day, if necessary.

SEC. 56. *Be it further enacted,* That the purchaser or purchasers of lands at tax sales, shall immediately pay the amount bid; and if the amount bid be not paid, the collector shall offer the said land again; and if it sell for a less sum than was at first bid, he shall charge the first purchaser with the difference, and if it amount to more than fifty dollars, he shall deliver the account to the District Attorney of his district, to be recovered by law; and if it shall be less than fifty dollars, he shall institute suit for the same in the name of the State, before some justice of the peace in said county.

SEC. 57. *Be it further enacted,* That upon payment of the price bid, the collector shall execute to the purchaser, under his hand and seal, a fee simple deed of conveyance for the land sold, which deed he shall acknowledge before some officer authorized to take acknowledgments, and which deed shall vest in the purchaser a full and complete title to said lands,

subject, however, to all liens on the same in favor of the state, and subject to redemption by the owner, as hereinafter provided for.

President
of banks
to make
written
statement
of prop-
erty.

SEC. 58. *Be it further enacted*, That the president and cashier of any bank, the capital stock of which is taxable, shall, on or before the first day of May, in each year, deliver to the assessor of the county in which said bank is liable to be taxed, a written statement of the capital stock actually paid in, except such stock as is held by the State or some incorporated literary or charitable institution—which statement shall be verified by the affidavit of the president or cashier of such bank.

When
properly
of banks
to be as-
sessed ac-
cording to
amount of
capital
stock.

SEC. 59. *Be it further enacted*, That if any bank, the capital stock of which is subject to taxation according to the provisions of this act, shall fail or resume, within thirty days days after the time provided in the preceding section, to deliver to the assessor of the proper county a statement of its capital stock as therein provided, the assessor of the proper county shall assess said bank according to the capital stock authorized by the charter thereof.

Banks
when to
be double
taxed.

SEC. 60. *Be it further enacted*, That if the president or cashier of any bank, taxed according to the provisions of this act, shall refuse to pay the tax, the said bank shall pay double tax; and it shall be the duty of the tax collector to distrain and sell all the visible property and effects of said bank, its safes, desks, tables, banking houses, &c., in the same manner that distress and sales are made under this act, against the individual tax payers of the State; and should the visible effects of said bank be insufficient to pay the taxes due the State or County, from such

bank, then it shall be the duty of the tax collector to certify that fact, with the amount due after such sale and distress, to a justice of the peace of the county where such bank is located, if the amount due is under fifty dollars; and to the clerk of the circuit court of the county, if the amount should be over fifty dollars—and such certificate and return shall operate as a judgment, and the said justice of the peace, or circuit clerk, shall forthwith issue a process of garnishment against any person or persons which he may have reason to believe are indebted to the bank, requiring him or them to appear and answer on oath, at the next term of their respective courts, in the manner that garnishees under judgments are now required to answer, the trial of which garnishment shall have precedence over all other business, and be tried at the first term of the court; and judgment shall be entered against him or them in favor of the State for taxes, if such garnishee shall be indebted in the same manner as judgments are now entered against garnishees in other cases—and execution shall issue on such judgments in favor of the State for taxes: *Provided*, that no person garnisheed as aforesaid, shall, after the service of the garnishment, discharge the debt in any other funds than such as are received in payment of taxes, according to the provisions of this act; and the sheriff shall collect such money and pay it into the treasury of the State, according to the existing law.

SEC. 61. *Be it further enacted*, That whenever any assessor shall have reason to suspect that any merchant, auctioneer, or other vender of merchandize, is about to leave the State without rendering an ac- Duty of tax collectors in relation to venders of merchandize.

count of the amount of his sales and paying the tax thereon, he shall immediately assess such person and demand immediate payment of the tax; and if it be not paid, he shall levy the same by distress of personal property, which he shall deliver over to the collector, who shall make sale thereof, as in other cases; and if any collector shall have reason to suspect that any merchant, auctioneer, or other vender of merchandize is about to leave the State, after having been assessed, and before the time provided for making a seizure of property for the payment of taxes, he shall immediately lay the tax assessed by distress and sale as in other cases.

When the assessor may collect at discretion. **SEC. 62. Be it further enacted,** That if any merchant, auctioneer, or other vender of merchandize, shall refuse to deliver to the assessor an account of sales of merchandize, made by him or them, when thereto required, the assessor shall assess such person or persons at his discretion, according to what he shall consider the probable amount of sales of such merchant, auctioneer or other vender of merchandize.

Auditor to transmit blank forms of Public Accounts. **SEC. 63. Be it further enacted,** That the Auditor of Public Accounts may, at his discretion, transmit blank forms of assessment rolls to the several assessors and collectors, together with such instructions as he may consider useful in enforcing the execution of the provisions of this act.

Bonds to be demanded of transient venders of merchandize and auctioneers. **SEC. 64. Be it further enacted,** That it is hereby made the duty of each assessor of taxes, collector of transient taxes, and justice of the peace, in the several counties in this State, to call upon and demand from each transient vender and each auctioneer, as soon as any such may arrive in his county, a bond and security

for the payment of such taxes as may become due from any sale of goods, &c., to be made by such vender or auctioneer; which bond shall be made payable to the tax collector, and in such penalty as the officer taking the same shall judge reasonable; and if said vender or auctioneer shall be unable to give the security required by the officer, then and in that case such vender or auctioneer may make a cash deposit with such officer to an amount sufficient to cover all the taxes that would fall due by a sale of the whole stock said vender or auctioneer may have on hand, and the officer receiving such bond or deposit, shall give a certificate of the fact to such vender or auctioneer, which certificate shall be good authority for said vender or auctioneer to sue in said county; and the officer taking such bond or deposit, if he be an assessor or justice of the peace, shall deliver the same to the collector, who shall proceed to collect the same when due, and the surplus of said deposit, if any, return to said vender or auctioneer.

SEC. 65. *Be it further enacted*, That this act shall not be construed to operate as repealing any of the laws now in force relative to hawkers and pedlars.

SEC. 66. *Be it further enacted*, That the tax collectors of the several counties in this State shall, by or before the first day of July, in each and every year, transmit to the Auditor of Public Accounts a certified account of all taxes, state, county, general and special, assessed upon lands of non-residents of their counties respectively; and it shall be the duty of the auditor to receive said taxes from the persons required to pay the same; and if said taxes shall not be paid in full on or before the first day of Septem-
In relation to lands of non residents.

ber in each year, the auditor shall certify to each collector such unpaid taxes, and he shall proceed to collect them, as in other cases.

SEC. 67. *Be it further enacted*, That the tax collector shall be entitled to the same compensation for making returns of making said returns to the auditor as they are entitled to for collecting; and the auditor shall be entitled to demand and receive, from persons paying said taxes, five per cent on the amount paid; and on his settlement with the several collectors, the auditor shall pay over to them all taxes received by him for the use of the counties, to be paid by said collectors into their respective county treasuries, on or before the fifteenth day of March, in each year, under the same penalties for non-payment, as provided in this act, for failure to pay over county taxes collected by themselves.

SEC. 68. *And be it further enacted*, That all laws and parts of laws coming within the purview and meaning of this act, shall be and the same are hereby repealed—and that this act be in force and take effect from and after the first day of March next.

JAMES L. TOTTEN,
Speaker of the House of Representatives.

J. SPEIGHT,
President of the Senate.

Approved February 24, 1844.

A. G. BROWN.